

064/124

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**INTERNAL AUDIT CERTIFICATE AND REPORT**  
**Eaton under Heywood & Hope Bowdler Parish Council**

I certify that I have completed the Internal Audit for the year ended 31st March 2024 according to the books and records presented to me and in accordance with the Audit Commission requirements.

My audit included comprehensive examination of the Council's records, undertaking all tests as prescribed in Section 4 of the Annual Return, sufficient to give reasonable assurance that the Council's affairs are properly conducted and are free from material mis-statement.

The work undertaken, as directed in the Internal Audit report which forms part of the Annual Governance and Accountability Return, included the following:-

**Appropriate accounting records have been properly kept throughout the year?**

Cash book was checked, all payments for the period 1.4.23 to 31.3.24 were properly recorded and found to be accurate as recorded on the AGAR. The opening balance was correct as reported as a closing balance on the previous year's AGAR.

**Council complied with its financial regulations, payments were supported by invoices/vouchers and all expenditure was approved and VAT was appropriately accounted for**

A sample of payments were tested and they provide a full audit trail to invoices, payments and Council Minutes giving approval for payment. Cheque stubs showing payments were also countersigned by the authorised signatories. VAT was properly recorded

**Council assessed the significant risks to achieving its objective and reviewed the adequacy of arrangements to manage these?**

There is evidence that the Policy adopted by the Council was reviewed and agreed. This was reviewed and adopted and Minuted on 13<sup>th</sup> February 2024.

**The precept of rates requirement resulted from an adequate budgetary process, progress against the budget is regularly monitored and reserves are appropriate?**

The Clerk reports bank balances at Council Meetings and this is recorded in the Minutes. The precept set for 2024/25 resulted in a thorough examination of the year end position for 2023/24 and the Council's needs for 2024/25.